



The Law Offices of

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"I Erensia, Lina'la', Espiritu-ta"

FILED
DISTRICT COURT OF GUAM

OCT 31 2007

JEANNE G. QUINATA
Clerk of Court

DISTRICT COURT OF GUAM

TERRITORY OF GUAM

JULIE BABAUTA SANTOS, *et al.*,

Petitioners,

-v-

FELIX P. CAMACHO, *et al.*

Respondents.

Civil Case No. 04-00006

**ERRATA TO DECLARATION OF
MICHAEL F. PHILLIPS RE:
ATTORNEY FEES (filed: October 30,
2007)**

CHARMAINE R. TORRES, *et al.*,

Plaintiffs,

-v-

GOVERNMENT OF GUAM, *et al.*,

Defendants.

Civil Case No. 04-00038

MARY GRACE SIMPAO, *et al.*,

Plaintiffs,

-v-

GOVERNMENT OF GUAM,

Defendant.

-v-

FELIX P. CAMACHO, Governor of Guam,

Intervenor-Defendant.

Civil Case No. 04-00049

I, MICHAEL F. PHILLIPS, submit this errata to my Declaration filed with this honorable Court on October 30, 2007, as the originally filed "Billing Statement" did not have a total dollar amount for all work and time spent in the above captioned matter. Attached is Exhibit "A," **Billing Statement (updated October 30, 2007).**

Further your affiant sayeth naught.

Respectfully submitted this 31st day of October, 2007.



MICHAEL F. PHILLIPS, Class Counsel and
Attorney for Petitioner J.B.Santos

CERTIFICATE OF SERVICE

I, Michael F. Phillips, hereby state that on the 31st day of October 2007, I caused to be served via hand delivery a copy of:

Errata to Declaration of Michael F. Phillips Re Attorney Fees (filed October 30, 2007)

on the following counsel of record at their address:

Calvo and Clark, LLP
Attorneys at Law
655 South Marine Drive, Suite 202
Tamuning, Guam 96912
Attorneys for Felix P. Camacho,
Felix P. Camacho, Governor of Guam

Cabot Mantanona LLP
BankPacific Building 2nd Fl.
825 S. Marine Corps Drive
Tamuning, Guam 96910
Attorneys for Lourdes M. Perez
and Artemio R. Ilagan

SHIMIZU CANTO & FISHER
Suite 101 De la Corte Bldg.
167 Eash Marine Corps Drive
Hagåtña, Guam 96910
Attorney for Interested Parties:
Mary Grace Simpao, et al.

LUJAN UNPINGCO AGUIGUI PEREZ
Suite 300 Pacific News Building
238 Archbishop Flores Street
Hagåtña, Guam 96910
Attorneys for Interested Parties:
Charmaine R. Torres et al.

Dated this 31st day of October 2007.

PHILLIPS & BORDALLO, P.C.
Attorneys for Petitioners
Interim Class Counsel

By: 

Michael F. Phillips

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BILLING STATEMENT(updated October 30, 2007):

Julie Babauta Santos, individually and on behalf of all those similarly situated, Petitioner v. Felix Camacho, Governor of Guam; Artemio Ilagan, Director of Department of Revenue and Taxation; Lourdes M. Perez, Director of Department of Administration; Douglas B. Moylan, Attorney General of Guam; and Government of Guam, Respondents; Civil Case No. CV04-00006; Legal Services Rendered.

I. January 4, 1996 Rev and Tax issues Revenue Ruling 96-001 declaring EIC does not apply to Guam.

January - June 1996.

Research re jurisdiction of Governor/Commissioner to exercise discretion over federally mandated programs	20 hours	RB
Research re applicability of EIC to Guam (and relevance of mirror tax system)	32 hours	MP
Preliminary research re options available to aggrieved Taxpayers (appeal Rev/Tax rejection/Fed/Local courts)	32 hours	RB

II. 1997-1998, Guam Legislature continues consideration of methods to compensate EIC qualified taxpayers.

Research re Jurisdiction of Legislature/Superior Court to impose local EITC program (and possible remedies)	40 hours	MP
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III. May 1998 – August 1998.

Research re procedure for filing complaint on behalf of taxpayers Deprived of federal EIC benefits	40 hours	RB
Draft initial complaint for declaratory relief in Superior Court	60 hours	RB
Draft initial complaint for declaratory relief in District Court	40 hours	RB

IV. Governor announces he will pay EITC (Fall of 1998). Phillips & Bordallo stop legal work initially intended to force implementation of both local and federal EIC programs. Legislature announces that if Governor will not pay, Legislature will force him to pay by both appropriating sums necessary and by further mandating the applicability of EIC to Guam and developing a mirror program. After re-election, Governor announces he will not pay EITC (makes announcement in early 1999).

March 1999 – October 1999.

Research re Tax Commissioner's discretion in light of Legislature's "I Erensia, Lina'la', Espiritu-ta"	32 hours	MP
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Mandate Government pays EITC

Research re mandamus claims/actions	16 hours	RB
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November 1999 – April 2000.

Research re taxpayer standing to seek declaratory relief in Superior Court and/or District Court	24 hours	MP
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Research re Legislature's standing to file declaratory relief and force implementation of local/federal EITC programs	12 hours	MP
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Research re effect of Superior Court declaration upon Government officers and administration officials	16 hours	MP
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Research re necessity of legislative appropriation in order to implement local yearly EITC programs	18 hours	MP
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Review of sufficiency of statutory language regarding amounts appropriated	12 hours	MP
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May 2000 – January 2001

Review Legislature's Petition for Declaratory Relief before Supreme Court of Guam	12 hours	MP
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Review/Research Governor's response	5 hours	MP
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Attend Supreme Court hearing	1 hour	MP
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Research consequences of filing individual taxpayer lawsuit in the Superior Court of Guam while awaiting Supreme Court Opinion	12 hours	MP
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Research Supreme/Superior Court requirement of "case or controversy"	12 hours	MP
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V. In February of 2001, the Guam Supreme Court issued its Opinion declaring, *inter alia*, EITC applies on Guam and Government officials must pay EITC to eligible taxpayers.

February 2001 – October 2003

Review/Research Supreme Court Opinion	8 hours	MP
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Research need for specific mandamus proceeding to compel government officials to comply with Supreme Court findings and Declaration	40 hours	MP
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Research consequences of no specific appropriation for tax years 2002-2003	12 hours	MP
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Research Governor's Organic Act discretion to pay and/or set priorities of all government expenses including tax refunds and credits	24 hours	MP
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- VI. In November of 2003, Phillips & Bordallo committed one of its two Attorneys to work full time on commencing an EITC action in District Court. Attorney Ricardo Bordallo worked exclusively on only the EITC case, while Attorney Michael Phillips worked on the EITC project and any other cases necessary or pending. Except for a 45 day period in April/May of 2004, Attorney Bordallo worked full time and exclusively on the EITC case from November of 2003 through December of 2005. Attorney Phillips worked primarily on EITC during this period but also handled other matters/cases.

November 2003 – March 2005 (17 months). Michael Phillips and Ricardo Bordallo performed combined work hours averaging between a minimum of 160 and maximum of 320 hours per month. From November of 2003 through February of 2004, the firm thoroughly researched all necessary issues and applicable law (most especially available remedies and procedures) with both attorneys working full-time on this matter. In February the firm filed the Complaint in District Court, secured an expedited trial schedule, drafted its motion for summary judgment, began preparation for trial, until the parties settled in early June, 2004. Between June of 2004 and November of 2004 Phillips & Bordallo carried out the terms of the first settlement, defended against intervention motions, and pursued the implementation of the first settlement. In November of 2004, the Governor entered a separate appearance and moved to set aside the parties' Settlement Agreement. From November of 2004 until March of 2005, Phillips and Bordallo researched all issues raised by the Governor and prepared responses to each of the Governor's defenses and arguments. The firm also prepared for the hearing on motions, including dispositive motions, scheduled for March of 2005. The work above is evidenced in part by the following filings with the District Court and related documentation, along with counsel's best recollection and reconstruction of the number of hours associated with each project and time period.

November 2003 to February 2004.

	Telephone conferences and meetings with client	3 hours	MP
	Research and analyze federal and local claims and remedies	32 hours	RB
	Research federal procedures re mandamus	24 hours	RB
	Research federal tax actions	16 hours	RB
	Research class actions re tax refunds	24 hours	MP
	Consultation with off-island counsel re class actions	6 hours	MP
	Draft, review and revise Class Action Petition	32 hours	RB
	Draft summons	1 hour	RB
02/12/04	Finalize Class Action Petition For Recovery of Income Tax Refunds of in the Alternative for a Writ in the nature of Mandamus (filed 02/12/04 10pgs) Costs: 10pgs @ 7sets = \$35.00	3 hours	RB
	United States District Court filing fee \$150.00		
02/12/04	Finalize Summons In a Civil Case for: Felix Camacho, Governor of Guam; Lourdes Perez, Director, Department of Administration;	0.50 hour	RB

Douglas Moylan, Attorney General; Government of Guam and Artemio Ilagan, Director, Department of Revenue and Taxation (filed 02/13/04 1pg ea) Costs: 5pg @ 3sets = \$7.50

02/13/04	Postnet (notary fee) \$40.00		
	Received Invoice from Cobri, Inc Process Server \$225.00		
03/10/04	Discussion with Deputy Attorney General Basil O'Mallan re: Dismissing AG As a party to lawsuit	0.50 hour	MP
03/11/04	Received and reviewed Stipulation to Dismiss Douglas B. Moylan, Attorney General, as a named Defendant; filed 03/10/04 (2pgs – AG's)	0.25 hour	MP
	Received, reviewed and researched Opposition to Class Action Petition For Recovery of Income Tax Refunds or in the Alternative for Writ in the Nature of Mandamus (4pgs – AG's)	6 hours	RB
	Received and reviewed Proof of Service (2pgs -AG's)	0.25 hour	MP
3/12 – 3/21	Research Summary Judgment re: Supreme Court Findings of Fact and Conclusions of Law	16 hours	MP
	Research requirements of scheduling notice	1.50 hours	MP
	Research requirements of Discovery Plan	2 hours	MP
	Draft Proposed Scheduling Notice	4 hours	MP
	Draft Proposed Discovery Plan	5 hours	MP
03/23/04	Received and reviewed filed Scheduling Notice from District Court 2pgs	0.50 hour	MP
04/20/04	Received, researched and reviewed correspondence from United States District Court Clerk of Court Mary Moran regarding Consent to Proceed before Magistrate Judge	0.50 hour	MP
	Conference with client re: waiver	0.25 hour	MP
	Research Summary Judgment re: Sovereign Immunity	16 hours	RB
04/22/04	Received and executed Consent to the Exercise of Jurisdiction by a United States Magistrate Judge; filed 06/15/04 (1pg-Dist Ct)	0.25 hour	MP
04/28/04	Finalized Scheduling Order	2 hours	MP
	Finalized Discovery Plan (filed: 04/30/04 – 6pgs @ 7sets) \$21.00	2 hours	MP
05/17/04	Preparation of correspondence to Assistant Attorney General Basil O'Mallan Regarding Settlement Conference	1 hour	MP

05/23/04	Research Summary Judgment re: Exhaustion of Remedies/Standing	24 hours	RB
	Initial Draft and legal research regarding Memorandum of Points and Authority and Summary Judgment	12 hours	MP
05/26/04	Appeared in District Court for Scheduling Conference	1 hour	MP
5/26-6/10/04	Continued Research/Preparation of Summary Judgment (in light of Discovery of Government paid out at least one EITC claim)	18 hours	RB
	Research re: Class Certification	16 hours	RB
	Research Class Certification re: Adequacy of single class representative	3 hours	MP
	Research Summary Judgment re: Statute of Limitations	21 hours	MP
	Conference with Basil O'Mallan re: Amending complaint to cover years 1995-2004)	0.50 hour	MP
	Conference with Phil Issacs re: Amending complaint to cover years 1995-2004)	0.25 hour	MP
	Draft Motion for Summary Judgment	15 hours	MP
	Draft Motion for Class Certification	16 hours	RB
	Meeting with Attorney General Doug Moylan re: Settlement	0.50 hour	MP
	Telephone Conference with Attorney General Doug Moylan Re: Settlement Negotiations	0.50 hour	MP
	Telephone Conference with Acting Governor's Chief of Staff Re: Settlement	1 hour	MP
	Review Revenue and Taxation Cumulative Submissions to the Guam Legislature	4 hours	MP
	Conference with former speaker Ben Pangelinan re: Potential Settlement Calculations	1 hour	MP
	Conference with Herman Santos (Accountant) Re: Federal EITC forms Computerized Tax Preparation Programs and significance of Guam Rev and Tax modifying its local forms	2.50 hours	MP
	Conference with Herman Santos (Accountant) Re: Significance of Basic/Additional Child Tax Credit	2.50 hours	MP

	Received and reviewed Media Release from the Office of the Governor Regarding "Governor Camacho seeks Congressional Backing of EITC Legislation)	0.25 hour	MP
06/11/04	Commencement of Settlement Negotiations with Acting Governor Kaleo Moylan, Attorney General Doug Moylan, Acting Governor's Chief Of Staff, Bertha Duenas	6 hours 6 hours	MP RB
06/12/04	Research re: Settlement Agreement	12 hours 12 hours	MP RB
	Preliminary Draft of Settlement Agreement	6 hours 6 hours	MP RB
06/13/04	Continue Preliminary Draft of Settlement Agreement	18 hours 18 hours	MP RB
	Cabinet Briefing with Acting Governor, Acting Governor's Chief of Staff, Director and Deputy Director of Revenue and Taxation and Attorney General	1 hour 1 hour	MP RB
	Press Conference with Acting Governor, Acting Governor's Chief of Staff, Director and Deputy Director of Revenue and Taxation and Attorney General	1 hour 1 hour	MP RB
06/14/04	Draft Motion for Preliminary Approval of Settlement Agreement	18 hours	RB
06/15/04	Finalize Motion for Preliminary Approval of Settlement Agreement	2 hours 2 hours	MP RB
	Preparation of [Proposed] Stipulated Order Granting Preliminary Approval Of Class Action Settlement (filed 06/17/04 8pgs + 23pg Exhibit); routed Document for signature by Attorney General Moylan Costs: 31pgs @ 7sets \$108.50 (Costs)	1 hour	MP
06/16/04	Draft and Finalized Stipulated Judgment and Order	2.50 hours	RB
	Received and reviewed Media Release from the Office of the Governor Regarding "Settlement Reached in EITC and Overtime Payments to Public Safety Employees	0.25 hour	MP
06/17/04	Preparation of Settlement Agreement Outline	4 hours	RB
	Meeting with all parties in chambers at District Court	1 hour 1 hour	MP RB
	Preparation of Order Granting Attorneys Fees and Costs (filed 06/24/04), Routed document for signature by Attorney General Moylan, Costs: 2pgs @ 7sets \$ 7.00	1 hour	MP

06/23/04	Research re: elements of class action notice	6 hours	RB
	Draft of Publication Notice of EIC Settlement	2 hours	RB
06/24/04	Received and reviewed Order from District Court Re: Court granting attorney fees and costs	80.25 hour	MP
	Received and reviewed Order Approving Notice of Class Action and Proposed Settlement (filed 06/24/04) Costs: 3pgs @ 7sets \$ 10.50	0.25 hour	MP
	Received and reviewed facsimile transmission from Attorney General Douglas Moylan regarding Draft Notice for EITC	1 hour	RB
06/29/04	Received, reviewed and Researched Motion To Intervene In a Class Action For Recovery Of Income Tax Refunds or in the Alternative For A Writ In the Nature of Mandamus with Memorandum of Points and Authorities with Request for Determination of Motion by an Article III Judge (18pgs-VSCF)	6 hours 6 hours	MP RB
06/30-7/14/04	Research re: Applicant's for Intervention Standing	12 hours 12 hours	MP RB
	Research re: Standards for Intervention	8 hours 8 hours	MP RB
	Research re: Intervention to defeat settlement agreement	8 hours 8 hours	MP RB
	Research re: Ability of Applicants to Supplant Settlement Negotiations And Agreement	4 hours 4 hours	MP RB
	Research re: Permissive Intervention Post Settlement	14 hours	RB
	Research re: Intervention as of Right Post Settlement	8 hours	RB
	Research re: Effect of Settlement on Non-Parties and issue of Prejudice	8 hours	MP
	Initial Draft of Opposition to Motion to Intervene	8 hours 8 hours	MP RB
	Finalize Opposition to Motion to Intervene	4 hours	MP
07/02/04	Received and reviewed order from District Court Re: Motion to Intervene	0.25 hour	MP
07/06/04	Received, researched and reviewed Motion (2pgs-LAP) and Memorandum of Points and Authorities (11pgs-LAP) For Leave To Intervene as a Plaintiff/Petitioner (Rules 23 and 24) Class Action by Charmaine Torres	8 hours 8 hours	MP RB
07/07/04	Received and reviewed Order from District Court Re: Extension of Due Dates (1pg)	0.25 hour	MP

07/08/04	Received, researched and reviewed Submission of Amended Proposed Complaint And Petition Class Action filed by Charmaine Torres (2pgs-LAP)	6 hours	MP
07/09/04	Research re: Motion for Continuance	1 hour	MP
	Draft Motion for Continuance; Memorandum of Points and Authorities in Support Thereof (5pgs)	2 hours	MP
	Draft Declaration of Michael F. Phillips In Support of Motion For Continuance (3pgs)	0.50 hour	MP
	Preparation of [Proposed] Order Granting Continuance For Hearing on Motion to Intervene (Judge grants & signs 7/13/04))	0.25 hour	MP
	Research re: Standards/requirements relating to Appointment of class Counsel	12 hours	RB
07/12/04	Received, researched and reviewed Motion and Memorandum of Points and Authorities In Support of Motion To Vacate August 9, 2004 Objection and Opt-Out Date and To Vacate September 9, 2004 Hearing Date For Final Approval Of Settlement Agreement; Request for Expedited Hearing on Motion and Briefing Schedule (5pgs-LAP)	8 hours 8 hours	MP RB
	Research re: Method for awarding attorneys fees	6 hours 6 hours	MP RB
07/13/04	Draft and Finalize Memorandum of Points and Authorities in Support of Petitioner's Motion For An Order Appointing Class Counsel, Or, in the Alternative, For An Order Designating Interim Counsel; For An Order Preliminarily Approving The Granting of Attorneys' Fees; For An Order Approving Additional Notice to the Proposed Class Members; and For an Order Continuing the hearing on Final Approval of the Settlement Agreement and Extending the "Objection and Opt Out Date (26pgs @ 7 sets \$91.00)	6 hours 6 hours	MP RB
	Draft Declaration of Michael F. Phillips In Support of Petitioner's Motion For An Order Appointing Class Counsel, or, in the Alternative, For an Order Designating Interim Counsel (11pgs @ 7 sets \$38.50)	6 hours	MP
	Draft Petitioner's Motion For An Order Appointing Class Counsel, or, in the Alternative, For An Order Designating Interim Counsel; For An Order Preliminarily Approving The Granting of Attorneys' Fees; For An Order Approving Additional Notice to the Proposed Class Members; and For an Order continuing the hearing on Final Approval of the Settlement Agreement and Extending the "Objection and Opt Out Date" (2pgs)	4 hours	RB
7/14-7/22/04	Received and reviewed Order from District Court Re: Continuance for Motion to Intervene	0.25 hour	MP
	Received, research and reviewed Submission of Second Amended	2 hours	MP

	Proposed Complaint and Petition (2pgs-LAP)	2 hours	RB
	Draft of Petitioner's Response To Applicant For Intervention's Motion to Vacate The Objection and Opt Out Date and the Hearing Date for Final Approval of the Settlement Agreement (5pgs @ 7 sets \$17.50)	10 hours	MP
		10 hours	RB
	Stipulation of the Parties Regarding Additional Notices To the Class, Extending the Objection and Opt Out Date, and continuing the hearing on Final Approval of the Settlement Agreement (3pgs)	1 hour	RB
	Received, researched and reviewed Reply in Support of Motion To Vacate August 9, 2004 Objection and Opt-Out Date and To Vacate September 9, 2004 Hearing Date For Final Approval of Settlement Agreement (9pgs-LAP)	8 hours	MP
		8 hours	RB
07/16/04	Received, researched and reviewed Opposition To Applicant Charmaine R. Torres' Motion For Leave to Intervene as a Plaintiff/ Petitioner with Memorandum of Points And Authorities (15pgs-VSCF)	6 hours	MP
	Received, researched and reviewed Objections to Proposed Order Appointing Interim Class Counsel (2pgs – VSCF)	2 hours	MP
07/14/04	Court appearance for hearing on Motion To Vacate August 9, 2004 Objection Opt-Out Date and September 9m 2004 Hearing Date For Final Approval of Settlement Agreement	1 hour	MP
	Draft Order Appointing Attorney Michael F. Phillips Interim Class Counsel (1pg–Dist Ct)	1 hour	MP
07/20/04	Received and reviewed Memorandum from Department of Administration, Lourdes Perez regarding funds set aside for EIC Settlement	0.25	MP
	Preparation of correspondence to Assistant Attorney General Marianne Woluschuk regarding Settlement Agreement	1 hour	MP
07/21/04	Research and Draft Petitioners' Opposition To Applicants For Intervention Naputi and Torres' Motion s to Intervene with Memorandum of Points and Authorities in Support Thereof (34pgs)	12 hours	MP
		12 hours	RB
07/22/04	Finalize Draft of Petitioners' Opposition To Applicants For Intervention Naputi and Torres' Motion s to Intervene with Memorandum of Points and Authorities in Support Thereof (34pgs @ 7 sets \$119.00)	6 hours	MP
07/23/04	Received, researched and reviewed Respondents' Memorandum in Opposition to Motions to Intervene (10pgs – AG's)	2 hours	RB
07/26/04	Research and Draft Petitioners' Motion For Leave to File Opposition To Applicants for Intervention Naputi and Torres' Motions to Intervene In Excess of 20 pages; with Memorandum of Points and Authorities (2pgs)	1 hour	RB

	Finalize Motion for Leave to File Opposition To Applicants for Intervention Naputi and Torres' Motions to Intervene In Excess of 20 pages; with Memorandum of Points and Authorities (2pgs)	1 hour	RB
	Preparation of Petitioners' Amended Opposition To Applicants For Intervention Naputi and Torres' Motions to Intervene with Memorandum Of Points and Authorities in Support Thereof (47pgs @ 7 sets \$164.50)	6 hours	RB
07/28/04	Received and reviewed Petitioner/Intervenor Naputi's Motion For Leave to file Reply to petitioner Santos' Opposition To Applicant For Intervention Naputi's Motion To Intervene In Excess of Ten Pages with Memorandum Of Pointes and Authorities (4pgs-VSCF)	0.50 hour	RB
07/30/04	Received, research and reviewed Reply to Petitioner's and Respondents' Opposition To Applicant For Intervention Naputi's Motion To Intervene with Memorandum Of Points and Authorities (21pgs-VSCF)	4 hours	RB
08/02/04	Received and reviewed Order Granting Petitioner/Intervenor Christian M.S. Naputi Leave to File Reply in Excess of Ten Pages (2pgs)	0.25 hour	RB
	Received, researched and reviewed Reply to Petitioners' and Respondents' Opposition To Motions for Leave to Intervene (10pgs-LAP)	3 hours	MP
	Received and reviewed Reply to Christina M.S. Naputi's Opposition To Applicant Charmaine R. Torres's Motion For Leave to Intervene (10pgs-LAP)	1 hour	MP
	Received and reviewed Declaration of David J. Lujan (3pgs-LAP)	0.25 hour	MP
	Received and reviewed Declaration of John S. Unpingco (3pgs-LAP)	0.25 hour	MP
	Received and reviewed Declaration of Ignacio C. Aguigui (4pgs-LAP)	0.25 hour	MP
	Received and reviewed Declaration of Peter C. Perez (3pgs-LAP)	0.25 hour	MP
08/03/04	Received, researched and reviewed Memorandum in Support of Petitioner/Intervenor Christina M.S. Naputi Request For Disqualification of Magistrate Judge and Request For Judge Anointed with United States Constitution, Article III, Standing (12pgs – VSCF)	4 hours 4 hours	MP RB
	Received and reviewed Declaration of Petitioner/Intervenor Christina M.S. Naputi (4pgs-VSCF)	0.25 hour	MP
08/05/04	Received and reviewed Order from District Court re: Denial of motion to Intervene (9pgs)	1 hour	MP
08/10/04	Received and reviewed Notice of Appeal (3pgs-VSCF)	0.25 hour	MP
	Received and reviewed Representation Statement Pursuant to F.R.A.P. Rule 12(b) (3pgs-VSCF)	0.25 hour	MP

08/13/04	Received and reviewed Designation of Reporter's Transcript/Order Form From District Court	0.25 hour	MP
08/26/04	Received, researched letter and related documents from Curtis C. Van de Veld of the Law Offices of Van De Veld, Shimizu, Canto and Fisher arguing that Petitioner Santos has no valid claims for earlier years because of Inability of Government of Guam to Waive statute of limitations of mirrored 26 U.S.C. § 6511 in EITC Settlement Agreement (4pgs-VSCF)	6 hours 6 hours	MP RB
08/30/04	Received, reviewed and research document from Curtis C. Van de Veld of the Law Offices of Van De Veld, Shimizu, Canto and Fisher attempting to argue that Petitioner Santos' claims against the Government of Guam are stale and void (1pg – VSCF)	4 hours 4 hours	MP RB
	Received and reviewed facsimile transmission from Assistant Attorney General Steve Cohen re: existing settlement agreement	0.25 hour	MP
	Meeting with Attorney General & Assistant Attorney General Robert Weinberg re: AG wanting to include Curtis Van de Veld In the settlement	2 hours	MP
08/31/04	Received and reviewed Appeal re: Magistrate Judge etc.	2 hours	RB
09/08/04	Draft correspondence to Assistant Steven Cohen regarding Administrative Plan	2 hours	RB
09/27/04	Received and reviewed Amended Summons in CIV04-00038 and First Amended Complaint For Declaratory and Injunctive Relief, and/or For Recovery of Earned Income Tax Credits	1 hour	MP
10/05/04	Appeared in Court for Pre-trial Conference w/Judge Manibusan	1 hour	MP
10/07/04	Meeting with Steven Cohen at Attorney General's Office re: Governor's Attempts to back out of settlement agreement	1 hour	MP
10/19/04	Draft correspondence to C.Lewis Ross, Circuit Mediator, Ninth Circuit Court of Appeals regarding Settlement Discussions or Mediation	0.50 hour	MP
10/25/04	Research and Draft Petitioners' Motion For Orders Approving The Administration Plan and Amended Notice and for Orders Establishing The Fairness hearing Date and Objection and Opt Out Date, and Vacating the April 30, 2004 Scheduling Order	0.50 hour	RB
	Preparation of Memorandum of Points and Authorities In Support of Petitioners' Motion For Orders Approving The Administration Plan and Amended Notice and for Orders Establishing The Fairness hearing Date and Objection and Opt Out Date, and Vacating the April 30, 2004 Scheduling Order	8 hours	RB

10/27/04	Received and reviewed correspondence from Assistant Attorney General Steven Cohen re: Administration Plan	0.25 hour	MP
	Preparation of correspondence to Assistant Attorney General Steven Cohen Re: Administration Plan	0.50 hour	MP
11/08/04	Draft Stipulation of the Parties Regarding Additional Notices Of the Class, Establishment of the Objection and Opt Out Date and the Hearing on Final Approval of the Settlement Agreement (2pgs)	1 hour	MP
	Received, researched and reviewed Memorandum of Points and Authorities In Response To Petitioner's Motion For Orders Approving Administration Plan, ETC. (10pgs – AG's)	8 hours	RB
	Received and reviewed Order from District Court Re: Court refers Matter to Magistrate Judge (1pg)	0.25 hour	MP
11/09/04	Received and reviewed Entry of Appearance (1pg-C&C)	0.25 hour	MP
	Received, researched and reviewed Request for Hearing and Objection To (1) Petitioner's Motion For Orders Approving the Administration Plan and Amended Notice; and (2) the Attorney General of Guam's MPA in Response to Motion for Orders Approving Administration Plan (6pgs-C&C)	8 hours	RB
	Received and reviewed Declaration of Daniel M. Benjamin In Support of the Governor of Guam's Objection to (1) Petitioner's Motion For Orders Approving The Administration Plan and Amended Notice; and (2) The Attorney General Of Guam's MPA In Response to Motion For Orders Approving Administration Plan (28pgs-C&C)	6 hours	RB
	Received and reviewed Entry of Appearance (1pg-C&C)	0.25 hour	RB
11/12/04	Received and reviewed Order from District Court re: defendant's Opportunity to be heard(1pg)	0.25 hour	MP
11/16/04	Received and reviewed Media Release from the Office of the Governor Regarding "Governor Camacho to Discuss Public/Private Partnerships at Governor's Conference (Governor to meet with White House Officials on Federal debt relief, EITC)	0.25 hour	MP
11/24/04	Received and reviewed Entry of Appearance (1pg Mantanona)	0.25 hour	MP
	Received, researched and reviewed Defendants Perez and Ilagan's Request for Hearing and Objections to (1) Petitioner's Motion for Orders Approving The Administration Plan and Amended Notice; and (2) the Attorney General of Guam's MPA in Response to Motion For Orders Approving Administration Plan (7pgs Mantanona)	4 hours	MP
	Received and reviewed Declaration of Joseph C. Manibusan in Support of Defendants. Lourdes M. Perez and Artemio R. Ilagan's	0.25 hour	MP

Objections to (1) Petitioner's Motion for Orders Approving the Administration Plan and Amended Notice; and (2) the Attorney General of Guam's MPA in Response to Motion For Orders Approving Administration Plan (2pgs Mantanona)

Received and reviewed Declaration of Lourdes M. Perez in Support of Her Objections to (1) Petitioner's Motion for Orders Approving the Administration Plan and Amended Notice; and (2) the Attorney General of Guam's MPA in Response to Motion For Orders Approving Administration Plan (3pgs Mantanona)	0.25 hour	MP
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Received and reviewed Declaration of Artemio R. Ilagan in Support of his Objections to (1) Petitioner's Motion for Orders Approving the Administration Plan and Amended Notice; and (2) the Attorney General of Guam's MPA in Response to Motion For Orders Approving Administration Plan (4pgs Mantanona)	0.25 hour	MP
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11/25/04	Received, researched and reviewed Memorandum of Points and Authorities in Support Of Opposition to Petitioner's Motion for Approval of the Administrative Plan (20pgs – C&C)	12 hours	MP
		12 hours	RB

11/26/04	Received, researched and reviewed Memorandum of Points and Authorities in Opposition To Attorney General's Brief (14pgs – C&C)	8 hours	MP
		8 hours	RB

11/27/04	Received and reviewed Declaration of Rodney J. Jacob in Support of (1) Memorandum of Points and Authorities in Opposition to Attorney General's Brief; and (2) Memorandum of Points and Authorities In Support of Opposition To Petitioner's Motion For Approval of the Administrative Plan (67pgs-C&C)	8 hours	MP
		8 hours	RB

Received and reviewed Declaration of Jose C. Calvo in Support of Opposition To Petitioner's Motion For Approval of the Administrative Plan (2pgs-C&C)	0.25 hour	MP
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11/29/04	Received and reviewed Notice of Errata (1pg – C&C)	0.25 hour	MP
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Received, researched and reviewed Amended Memorandum of Points and Authorities In Support of Opposition to Petitioner's Motion for Approval of the Administrative Plan (20pgs – C&C)	6 hours	MP
	6 hours	RB

12/04/04	Draft Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	6 hours	RB
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12/05/04	Preparation for Oral Arguments re: Respondents Motions	10 hours	MP
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Draft Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	6 hours	RB
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12/06/04	Received, researched and reviewed Motion of Respondents and Attorney General to Strike Entry of Appearance of Rawlen MT Mantanona and to Strike all Subsequent Documents filed herein	2 hours	RB
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by Rawlen MT Mantanona (13pgs –AG's)

	Preparation for Oral Arguments re: Respondents Motions	10 hours	MP
	Draft Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	6 hours	RB
	Draft Declaration in Support of Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	3 hours	MP
	Received, researched and reviewed Motion of Respondents and Attorney General to Strike Entry of Appearance of Calvo & Clark, LLP and Purported Entry of Appearance of Shannon Taitano, Esq. and to Strike all Subsequent Documents Filed herein by Calvo & Clark, LLP and Shannon Taitano, Esq. (15pgs–AG's)	2 hours	RB
	Received and reviewed Declaration of Robert M. Weinberg Pertaining to Current Proceedings (8pgs – AG's)	0.50 hour	RB
	Received and reviewed Motion of Respondents and Attorney General For Relief From Order issued by the Court on November 12, 2004 (14pg-AG's)	0.50 hour	RB
12/07/04	Received and reviewed Attorney General's Response to Governor's Objections and Opposition to Petitioner's Motion for Approval of the Administration Plan filed November 24, 2004 (3pgs-AG's)	0.25 hour	MP
	Draft Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	6 hours	RB
	Draft Declaration in Support of Petitioner's Response to Governor's Objection to Petitioner's Motion For Approval of Administration Plan	3 hours	MP
	Preparation for Oral Arguments re: Respondents Motions	10 hours	MP
12/08/04	Draft of Petitioners' Motion for Leave to File Response to Respondent's Governor's Objection to Petitioner's Motion For Approval of the Administration Plan (2pgs)	1 hour	RB
	Finalize Petitioners' Motion for Leave to File Response to Respondent Governor's Objection to Petitioner's Motion For Approval of the Administration Plan (32pgs @ 7 sets \$112.00)	6 hours	RB
	Preparation of Declaration of Michael F. Phillips in Support of Petitioners' Motion For Leave to File Response to Respondent's Governor's Objection to Petitioner's Motion For Approval of the Administration Plan (8pgs @ 7 sets \$28.00)	3 hours	MP
12/10/04	Received and reviewed Order from District Court, filed 12/09/04 (2pgs)	0.25 hour	MP

12/13/04	Received and reviewed Notice of Confirmation of Written Designation of Substitution of Counsel Pursuant to General Rule 19.1(b)(2) (2pgs-C&C)	0.50 hour	MP
	Received and reviewed The Governor of Guam's Opposition to the Attorney General of Guam's Motion to Strike the Appearance of Calvo & Clark, LLP and the Office of the Governor and for Relief from the Court's Order of November 12, 2004 (6pgs-C&C)	1 hour	MP
	Received and reviewed Declaration of Daniel M. Benjamin in Support of the Governor of Guam's Opposition to the Attorney General of Guam's Motion To Strike the Appearance of Calvo & Clark, LLP and the Office of the Governor and for Relief from the Court's Order of November 12, 2004 (43pgs-C&C)	2 hours	MP
12/14/04	Received and reviewed Motion For Continuance of December 17, 2004 Hearing and Memorandum in Support, filed 12/13/04 (7pgs – AG's)	0.50 hour	MP
	Received and reviewed Ex Parte motion to Shorten Time to Hear Motion For Continuance, filed 12/13/04 (3pgs – AG's)	0.25 hour	MP
	Received and Reviewed Declaration and L.R. 7.1(k) Certificate of Robert M. Weinberg Pertaining to Ex Parte Application For Order To Shorten Time and Motion for Continuance (5pgs – AG's)	0.25 hour	MP
	Received and reviewed Order from District Court (1pg)	0.25 hour	MP
	Received, researched and reviewed Defendant's Ilagan and Perez Opposition to Attorney General's Motion to Strike Appearance And Subsequent Documents (10pgs – Mantanona)	1 hour	MP
	Received and reviewed Declaration of Rawlen MT Mantanona in Support of Defendants Ilagan and Perez's Opposition to Attorney General's Motion To Strike Entry of Appearance of Rawlen MT Mantanona and Subsequent Documents (27pgs-Mantanona)	0.50 hour	MP
01/06/05	Received and reviewed copies of Subpoenas issued to Felix Camacho, Governor of Guam, Shannon Taitano, Legal Counsel for the Governor of Guam, Shawn Gumataotao, Artemio Ilagan, Director, Department of Revenue and Taxation, Joeday Budomo, Lourdes M. Perez, Director, Department of Administration, Anthony Sanchez, Office of the Governor, and Eric Perez, Office of the Governor	1 hour	MP
01/10/05	Received and reviewed Sunshine Reform Act of 1999 request from Assistant Attorney General Stephen Cohen	0.25 hour	MP
01/11/05	Received and reviewed Order from District Court re: Joint Motion for Voluntary Dismissal	0.25 hour	MP
01/13/05	Received, research and reviewed Notice of Motion and Memorandum Of Points and Authorities in support of Motion To Quash or Modify Subpoenas Ad Testificandum for Hearing of January19, 2005 (2pgs-C&C)	2 hours	MP

	Received and reviewed Declaration of Daniel M. Benjamin in Support of the Governor of Guam's Motion to Quash or Modify Subpoenas Ad Testificandum For Hearing of January 19, 2005 (24pgs – C&C)	3 hours	MP
	Received and reviewed Declaration of Shawn Gumataotao In Support of The Governor of Guam's Motion To Quash or Modify Subpoenas Ad Testificandum for Hearing of January 19, 2005 (6pgs – C&C)	0.25 hour	MP
01/14/05	Received and reviewed Order from District Court (2pgs)	0.25 hour	MP
01/18/05	Reviewed Subpoena from Bertha Duenas	0.25 hour	MP
01/19/05	Received and reviewed Artemio B. Ilagan's Objection to The People's Subpoena Duces Tecum	0.50 hour	MP
	Received and reviewed Lourdes M. Perez Objection to the People's Subpoena Duces Tecum	0.50 hour	MP
01/21/05	Received and reviewed First Request for Judicial Notice (3pgs–C&C)	0.25 hour	MP
	Received and reviewed Second Request for Judicial Notice (74pgs–C&C)	0.50 hour	MP
01/22/05	Preparation for Oral Arguments re: Approval of Administration Plan, etc.	10 hours	MP
01/23/05	Preparation for Oral Arguments re: Approval of Administration Plan, etc.	10 hours	MP
01/24/05	Received and reviewed Respondent's List of Exhibits (9pgs–AG's)	0.50 hour	MP
	Preparation for Oral Arguments re: Approval of Administration Plan, etc.	10 hours	MP
01/25/05	Draft Petitioner's List of Exhibits (11pgs)	0.50 hour	MP
	Court Appearance for Oral Arguments re: Approval of Administration Plan, etc.	1 hour 1 hour	MP RB
01/31/05	Received and reviewed Supplemental Authorities in Support of Defendant's Ilagan and Perez Opposition to the Attorney General's Motion to Strike Appearance and Pleading of Attorney Rawlen MT Mantanona (6pgs–Mantanona)	0.50 hour	MP
02/03/05	Received and reviewed Representation Statement and Entry of Appearance (2pgs – VSCF)	0.25 hour	MP
02/09/05	Received and reviewed Order from District Court RE: Denial of Attorney General's Motions (10pgs)	0.50 hour	MP
02/15/05	Received and reviewed Order from District Court (1pg)	0.25 hour	MP
02/16/04	Received and reviewed Memorandum of Points and Authorities in Support of Motion to Disqualify Attorney General's Office [Oral Argument Requested] (24pgs – C&C)	1 hour	MP

	Reviewed and researched Memorandum of Points and Authorities in Support of Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement [Oral Argument Requested] (18pgs – C&C)	10 hours 10 hours	MP RB
	Received and reviewed Declaration of Rodney J. Jacob in Support of Motion to Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement (149pgs – C&C)	2 hours 2 hours	MP RB
02/17/05	Reviewed and researched Memorandum of Points and Authorities in Support of Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement [Oral Argument Requested] (18pgs–C&C)	10 hours 10 hours	MP RB
	Received and reviewed Motion to Disqualify Attorney General's Office [Oral Argument Requested] (2pgs – C&C)	0.25 hour	MP
	Received and reviewed Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement [Oral Argument Requested] (2pgs–C&C)	0.25 hour	MP
	Received and reviewed Attorney General's Motion To Reconsider Court's Order of February 9, 2005 (15pgs – AG's)	0.50 hour	MP
02/18/05	Reviewed and researched Memorandum of Points and Authorities in Support of Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement [Oral Argument Requested] (18pgs – C&C)	10 hours 10 hours	MP RB
02/20/05	Research re: Subject Matter Jurisdiction	10 hours 10 hours	MP RB
02/21/05	Research re: Culpable conduct of respondents preventing exhaustion Of remedies	10 hours 10 hours	MP RB
	Preparation of correspondence regarding meet & confer	0.50 hour	MP
02/22/05	Meeting at Calvo & Clark firm	1 hour	MP
	Research re: Organic Act Jurisdiction (48 U.S.C. Sec. 1421(h) and 28 U.S.C. Sec 1361)	6 hours	RB
	Research re: 28 U.S.C. Sec 7422(a) re: administrative remedies)	8 hours	MP
02/23/05	Received and reviewed Order from District Court filed 2/22/04(1pg)	0.25 hour	MP
	Received and reviewed Order from District Court filed 2/22/04 (1pg)	0.25 hour	MP
	Research re: Tax Credits/"Overpayments" as authorized by 26 U.S.C. Sec 6401(b)(1)	6 hours	RB

	Research re: Equitable remedies in relation to 28 U.S.C. Sec7422	10 hours	MP
02/24/04	Research re: Applicability of Guam Supreme Court Case 2001 Guam 3 Re: request for remedy in the nature of Mandamus	6 hours	MP
	Research re: Statute of Limitations and tax claims	6 hours	RB
02/25/05	Received and reviewed Defendants' Lourdes M. Perez and Artemio B. Ilagan Joinder of Governor's Motion To Disqualify Attorney General's Office (1pg-Mantanona)	0.25 hour	MP
	Received and reviewed Defendants' Lourdes M. Perez and Artemio B. Ilagan Joinder of Governor's Motion to Vacate the Stipulated Order of June 17, 2004 Preliminary Approving Settlement	0.25 hour	MP
	Research re: exhaustion of remedies	4 hours	RB
	Research re: legislative mandates	4 hours	RB
	Research re: Prohibition and futility of administrative remedies	10 hours	MP
02/26/05	Research re: Inadequacies of remedies, legislative mandates and mandamus jurisdiction	12 hours	MP
	Research re: relationship of effect of settlement on subject matter jurisdiction	8 hours	RB
02/27/05	Initial Draft of Opposition to Governor's Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement	8 hours 8 hours	MP RB
02/28/05	Received and reviewed Attorney General's Reply to Motion To Disqualify Attorney General Office (12pgs-AG's)	0.50 hour	MP
	Continue Draft of Opposition to Governor's Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement	6 hours	MP
03/01/05	Reviewed related cases at Court and obtained copies of documents (\$15.00)	2 hours	RB
	Continue Draft of Opposition to Governor's Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement	2 hours	MP
03/02/05	Received and reviewed Opposition of GovGuam To Governor's Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement (5pgs – AG's)	0.50 hour	MP
	Preparation of Petitioner's Motion and Memorandum of Points and Authorities in Support of Petitioner's Motion To Strike Entry of Appearance By Christina M.S. Naputi and Mary Grace Simpao (5pg)	2 hours	RB

	Finalize Draft of Opposition to Governor's Motion To Vacate the Stipulated Order of June 17, 2004 Preliminarily Approving Settlement	6 hours	MP
03/03/05	Received and reviewed Order from District Court, filed 03/02/05	0.25 hour	MP
	Preparation of Errata to Petitioner's Opposition to Respondent Governor's Motion to Vacate the Stipulated order of June 17, 2004 Preliminary Approving Settlement	0.50 hour	MP
03/04/05	Received and reviewed Respondent Government of Guam's Joinder In Petitioner's Motion To Strike Entry of Appearance by Christina M.S. Naputi and Mary Grace Simpao (2pgs – AG's)	0.25 hour	MP
	Preparation for Oral Arguments re: Governor's Motion to Dismiss/Vacate	6 hours	MP
03/05/05	Cont. Preparation for Oral Arguments re: Governor's Motion to Dismiss/Vacate	6 hours	MP
03/07/05	Cont. Preparation for Oral Arguments re: Governor's Motion to Dismiss/Vacate	6 hours	MP
03/08/05	Received and reviewed Reply in Support of Motion To Disqualify Attorney General's Office (7pgs – C&C)	0.50 hour	MP
	Received and reviewed Declaration of Rodney J. Jacob in Support of Motion To Disqualify Attorney General's Office (5pgs-C&C)	0.25 hour	MP
	Cont. Preparation for Oral Arguments re: Governor's Motion to Dismiss/Vacate	6 hours	MP
	Received and reviewed Stipulation and Order re: Governor's motion To vacate the stipulated order of 6/17/04	0.25 hour	MP
03/09/05	Received and reviewed Reply In Support of Motion To Vacate the Stipulated order of June 17, 2004 Preliminarily Approving Settlement (10pgs – C&C)	1 hour	MP
03/11/05	Received and reviewed filed Stipulation and Order, filed 3/10/05 Re: future motions in this case be referred to Magistrate Judge	0.25 hour	MP
	Received and reviewed Attorney General Motion to Amend March 2, 2005 Order Denying Reconsideration of February 9, 2005 Order To Certify Interlocutory Appeal to the Court of Appeals for the Ninth Circuit (3pgs – AG's)	0.25 hour	MP
	Received and reviewed Memorandum of Points and Authorities In Support of Attorney General's Motion to Amend March 2, 2005, Order Denying Reconsideration of February 9, 2005 Order to Certify Interlocutory Appeal to the Court of Appeal for the Ninth Circuit (9pgs – AG's)	1 hour	MP

	Preparation of Media Release re: Governor's and Petitioner's agreement to Mediate EITC case	0.50 hour	MP
03/14/05	Received, reviewed and executed Request and Order, filed 03/11/05 Re: agreement to enter negotiations	0.25 hour	MP
03/16/05	Received and reviewed Opposition to Petitioner and Respondent's Motion to Strike Entry of Appearance by Christina M.S. Naputi and Mary Grace Simpao (5pgs – VSCF)	1 hour	MP
03/18/05	Received and reviewed correspondence from Vandeveld Shimizu Canto & Fisher regarding mediation	0.25 hour	MP
03/22/05	Preparation of Petitioners Response to Opposition to Petitioner's Motion To Strike Entry of Appearance (10pgs @ 7 sets \$35.00)	4 hours	MP
03/23/05	Cont. Preparation of Petitioners Response to Opposition to Petitioner's Motion To Strike Entry of Appearance (10pgs)	4 hours	MP
	Preparation of correspondence to Thomas J. Fisher regarding mediation	0.25 hour	MP
03/24/05	Received and reviewed Opposition to Motion To Amend Order of March 2, 2005 to Certify Interlocutory Appeal (5pgs-C&C)	0.25 hour	MP
	Preparation of Petitioner's Position and briefing papers for mediator	6 hours	RB
03/25/05	Received and reviewed facsimile transmission from JAMS regarding mediation	0.50 hour	MP
03/28/05	Received and reviewed Notice of Joinder re: Respondent's Opposition To Motion To Amend Order of March 2, 2005 to Certify Interlocutory Appeal, filed 3/25/05 (1pg – Mantanona)	0.25 hour	MP
	Received and reviewed Application for Order Shortening Time, filed 3/25/05 (1pg-VSCF)	0.25 hour	MP
	Received and reviewed Certificate in Support of Application For Order Shortening Time (2pgs – VSCF)	0.25 hour	MP
	Received and reviewed Motion to Join Proposed Mediation, filed 3/25/05 3/25/05 (1pg – VSCF)	0.25 hour	MP
	Received and reviewed Memorandum of Points and Authorities In Support of Motion To Join Proposed Mediation, filed 3/25/05 (5pgs-VSCF)	0.50 hour	MP
	Received and reviewed Declaration of Thomas J. Fisher, filed 03/25/05 (4pgs – VSCF)	0.25 hour	MP
	Received and reviewed Order Shortening Time	0.25 hour	MP

	Received and reviewed Order in re Class Members Naputi and Simpao's Motion To Participate in Mediation	0.25 hour	MP
03/30/05	Received and reviewed Order from District Court filed on 3/30/05 (3pgs)	0.25 hour	MP
	Legal research in preparation for mediation	2 hours	MP
	Conference with client re: Mediation	1 hour	MP
03/31/05	Mediation (Governor's Complex Rm 1&2 and Clearinghouse Conf Rm	11 hours 11 hours	MP RB
04/01/05	Mediation District Court 3 rd Floor	11 hours 11 hours	MP RB
04/02/05	Mediation District Court 3 rd Floor	14 hours 14 hours	MP RB
04/04-04/19	Participation in drafting, negotiating and clarifying Term Sheet and Parties Settlement	15 hours 15 hours	MP RB
04/20/05	Received, reviewed, executed Stipulation and Order Regarding Ongoing Mediation (3pgs)	0.25 hour	MP
05/10/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/12/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/14/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/16/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/18/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/20/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/22/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/24/05	Review/Comment/Draft Term Sheet	1 hour	MP
05/25/05	Received and reviewed Original Term Sheet from Calvo & Clark	0.50 hour	MP
06/05/05	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/07/05	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/09/05	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/11/05	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/13/05	Review/Comment/Draft Settlement Agreement	2 hours	MP

06/15/05	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/17/05	Received, reviewed and executed stipulated Report Regarding Completion of Mediation (1pg)	0.50 hour	MP
	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/19/05	Reviewed Draft of Joint Motion For Preliminary Approval of Settlement Agreement; Memorandum of Points and Authorities in Support Thereof (7pgs)	2 hours	MP
	Review/Comment/Draft Settlement Agreement	2 hours	MP
06/20/05	Research and Draft of Motion For Leave to File Amended Class Action Petition (2pgs)	0.50 hour	MP
	Preparation of Amended Class Action Petition For the Recovery of Earned Income Tax Refunds or in the Alternative For A Writ in the Nature of Mandamus (10pgs @ 7 sets \$ 35.00)	2 hours 8 hours	MP RB
	Preparation of Petitioner's Motion Conditional Certification of the EIC Class for Settlement Purposes (4pgs)	8 hours	MP
	Reviewed Final Draft of Joint Motion For Preliminary Approval of Settlement Agreement; Memorandum of Points and Authorities in Support Thereof (7pgs)	1 hour	MP
	Received, reviewed and executed Settlement Agreement	2 hours	MP
06/21/05	Received and reviewed Declaration of Rodney J. Jacob in Support of Joint Motion For Preliminary Approval of Settlement Agreement; Memorandum of Points and Authorities In Support Thereof, filed June 20, 2005 (75pgs – C&C)	0.50 hour	MP
	Preparation of Notice of Withdrawal of Filing Amended Class Action Petition for the Recovery of Earned Income Tax Refunds or in the Alternative For A Writ in the Nature of Mandamus (1pg)	0.50 hour	MP
	Finalize the Amended Class Action Petition	5 hours	MP
	Draft and Finalize Amended Motion for Leave to File Amended Class Action Petition	1 hour	MP
06/28/05	Received and reviewed Order from District Court filed 6/22/05	0.25 hour	MP
	Status Conference at Court	1 hour	MP
07/06/05	Received and reviewed Clarification of Attorney General's March 11, 2005 Motion to Amend March 2, 2005 Order Denying Reconsideration of February 9, 2005 Order to Certify Interlocutory Appeal to the Court of	0.50 hour	MP

Appeal for the Ninth Circuit (6pgs – AG's)

07/12/05	Received and reviewed Order from District Court, filed 07/11/05 (3pgs)	0.25 hour	MP
	Received and reviewed Release from the Office of the Governor regarding "Governor Orders Rev & Tax to Accept EITC Claims" and review of Executive Order No. 2005-01 (Relative to Filing Earned Income Tax Credit Claims with Department of Revenue and Taxation	0.50 hour	MP
07/19/05	Received and reviewed Attorney General's Supplemental Reply to Motion To Disqualify Attorney General's Office (11pgs – AG's)	0.50 hour	MP
07/22/05	Received and reviewed Response by the Governor of Guam to the Attorney General's Objection to the Magistrate Judge's Order of March 2, 2005 (48pgs-AG's)	1 hour	MP
07/25/05	Received and reviewed Notice of Joinder Re: Response by the Governor of Guam to the Attorney General's "Objection" to the Magistrate Judge's Order Of March 2, 2005 (1pg-Mantanona)	0.25 hour	MP
07/26/05	Received and reviewed Supplemental Reply in Support of Motion To Disqualify Attorney General's Office [Oral Argument Requested] (10pgs-C&C)	1 hour	MP
	Received and reviewed Declaration of Daniel M. Benjamin in Support Of Supplemental Reply in Support of Motion to Disqualify Attorney General's Office [Oral Argument Requested] (49pgs – C&C)	0.50 hour	MP
08/02/05	Preparation of Interim Class' Joinder in Respondent Governor of Guam's Response to Attorney General's "Objection to the Magistrate Judge's Order Of March 2, 2005 (1pg)	0.25 hour	MP
	Preparation of Declaration of Michael F. Phillips in Support of Interim Class' Joinder in Respondent Governor of Guam's Response to Attorney General's Objection to the Magistrate Judge's Order Of March 2, 2005 (12pgs @ 7 sets \$42.00)	3 hours	MP
08/15/05	Received and reviewed Order re: Attorney General's Motion to Amend March 2, 2005 Order from District Court, filed 08/12/05 (6pgs)	0.50 hour	MP
	Preparation of Media Release Re: Settlement	0.25 hour	MP
08/17/05	Received and reviewed correspondence from Attorney General Douglas Moylan regarding 2004 Settlement Agreement; Santos EITC Case	0.50 hour	MP
09/12/05	Received and reviewed Designation of a District Judge for Service in Another District within the Ninth Circuit	0.25 hour	MP
09/20/05	Received and reviewed Order from District Court, filed 09/19/05 (6pgs)	0.50 hour	MP

	Received and reviewed Order from District Court, filed 09/19/05 (2pgs)	0.25 hour	MP
	Received and reviewed Order from District Court, filed 09/20/05 (3pgs)	0.25 hour	MP
09/29/05	Received and reviewed Substitution of Counsel (1pg – Mantanona)	0.25 hour	MP
10/03/05	Received and reviewed Objections to Magistrate Order of September 19, 2005 Regarding the Governor's Motion To Disqualify the Attorney General (12pgs – C&C)	1 hour	MP
	Received and reviewed Declaration of Rodney J. Jacob in Support of Objection to Magistrate Order of September 19, 2005 Regarding the Governor's Motion To Disqualify the Attorney General (395pgs-C&C)	3 hours	MP
10/04/05	Received and reviewed Notice of Joinder of Governor's Objection to September 19, 2005 Order Regarding the Governor's Motion To Disqualify the Attorney General (1pg C&M)	0.25 hour	MP
10/06/05	Received and reviewed Order, filed 09/30/05 (1pg – Mantanona)	0.25 hour	MP
10/13/05	Received, reviewed and executed Joint Motion For Instructions with Regard To the Pending Motion for Preliminary Approval of the June 20, 2005 Settlement Agreement, as well as Related motions; Memorandum of Points And Authorities in Support thereof	0.50 hour	MP
10/17/05	Received and reviewed Order from District Court, filed 10/13/05	0.25 hour	MP
10/21/05	Received and reviewed Order from District Court, filed 10/18/05	0.25 hour	MP
10/24/05	Received and reviewed Order from District Court, filed 10/21/05	0.25 hour	MP
10/27/05	Received and reviewed Order from District Court, filed 10/26/05	0.25 hour	MP
10/28/05	Received and reviewed Government of Guam's Submission in Re: Court's October 13, 2005 Order (31pgs-AG's)	1 hour	MP
11/03/05	Received and reviewed Submission of Interested Parties/Objectors Mary Grace Simpao, et al. In Re: Court's Order of October 13, 2005 (10pgs-VSCF)	2 hours	MP
	Research issues and contentions raised in Submission of Interested Parties/Objectors Mary Grace Simpao, et al. In Re: Court's Order of October 13, 2005	4 hours	MP
11/04/05	Received and reviewed Defendants Ilagan and Perez' Reply to Attorney General's Submission Re October 13, 2005, Order (9pgs – C&M)	0.50 hour	MP
	Received and reviewed The Governor of Guam's Reply Pursuant to the Court's Order of October 12, 2005 and in Support of his Objections to the Magistrate's Order of September 19, 2005 Regarding the Governor's	0.50 hour	MP

Motion to Disqualify The Attorney General (12pgs- C&C)

	Research/Draft Motion for Appointment of Class Counsel	8 hours	MP
	Received and reviewed the Governor of Guam's Compendium of Authorities in Support of his Reply Pursuant to the Court's Order of October 13, 2005 and In Support of his Objections to the Magistrate's Order of September 19, 2005 Regarding the Governor's Motion to Disqualify the Attorney General (77pgs-C&C)	0.50 hour	MP
	Received and reviewed Application for Admission to Practice Pro Hac Vice (2pgs – C&C)	0.25 hour	MP
	Received and reviewed Declaration of Arne David Wagner(3pgs-C&C)	0.25 hour	MP
11/05/05	Research/Draft Motion for Appointment of Class Counsel	6 hours	MP
11/06/05	Research/Draft Motion for Appointment of Class Counsel	6 hours	MP
11/07/05	Research/Draft Motion for Appointment of Class Counsel	6 hours	MP
11/10/05	Received and reviewed The Governor of Guam's Reply to the Filing by the Non-Party Simpao Plaintiffs in Regard to the Governor of Guam's Objections To the September 19, 2005 Magistrate's Order (3pgs-C&C)	0.25 hour	MP
11/14/05	Finalized Petitioner's Motion for Appointment of Class Counsel (20pgs)	1.50 hours	MP
	Preparation of Declaration of Interim Class Counsel Michael F. Phillips in Support of Motion For Appointment of Class Counsel (13pgs @ 7 sets \$45.50)	3 hours	MP
	Finalize Petitioner's Motion For Attorney's Fees and Costs (20pgs @ 7 sets \$70.00)	3 hours	MP
11/23/05	Received reviewed and executed Stipulation for Extension of Time to Respond(2pgs)	0.25 hour	MP
11/28/05	Received and reviewed Notice of Non-Opposition to Motion For Appointment Of Class Counsel (3pgs – C&C)	0.25 hour	MP
11/29/05	Received and reviewed Notice of Non-Opposition to Motion For Appointment Of Class Counsel (1pg – C&M)	0.25 hour	MP
03/10/06	Received and reviewed Order Re Stipulation For Extension of Time to Respond From District Court, Filed 03/09/06 (1pg)	0.25 hour	MP
	Received and reviewed Order Re: Objections to Magistrate Order of September 19, 2005 from District Court (12pgs)	0.50 hour	MP
	Received and reviewed Order from District Court re: Court grant Motion for extension of time (1pg)	0.25 hour	MP

	Received and reviewed Order from District Court Re: Court grant Objections to Order of September 19, 2005 (1pg)	0.25 hour	MP
03/13/06	Teleconference with Attorney Peter Perez re: pending motions	0.50 hour	MP
	Preparation/Conference with Governor's Attorney Re: Status Hearing	2 hours	MP
03/14/06	Status hearing regarding Consolidation of two cases	1 hour	MP
	Received and reviewed Motion to Certify Question for Interlocutory Appeal (10pgs – AG's)	0.50 hour	MP
	Received and reviewed Motion For Reconsideration of Order Disqualifying the People's Elected Attorney General (166pgs – AG's)	1 hour	MP
03/16/06	Received and reviewed Order RE: Motion For Reconsideration of Order Disqualifying Elected Attorney General from District Court (5pgs)	0.25 hour	MP
	Received and reviewed Supplemental Authority Supporting March 14, 2006 Motion For Reconsideration (2pgs-AG's)	0.25 hour	MP
	Received and reviewed/Conference with Governor's Attorney Request for Settlement Conference Pursuant to Local Rule 16.6 (2pgs-C&C)	1 hour	MP
	Research/Draft Petitioner Santos' Motion For Partial Reconsideration of Order Staying Proceedings and Inviting Motion for Appointment of Lead Counsel; Memorandum of Points and Authorities In Support Thereof	6 hours	MP
03/17/06	Finalization of Petitioner Santos' Motion For Partial Reconsideration of Order Staying Proceedings and Inviting Motion for Appointment of Lead Counsel; Memorandum of Points and Authorities In Support Thereof (7pgs @ 7 sets \$24.50)	3 hours	MP
03/21/06	Received and reviewed Order Re: Settlement Conference Pursuant To Local Rule 16.6 from District Court	0.25 hour	MP
	Received and reviewed Motion for Permission to Withdraw as Counsel for Attorney General (2pgs – AG's)	0.25 hour	MP
03/24/06	Meeting with Vandeveld, Shimizu Canto & Fisher firm re: Mediation	1 hour	MP
	Preparation for conference call with Judge William J. Cahill	2 hour	MP
	Received and reviewed facsimile transmission from Cabot Mantanona Regarding consent to Judge Cahill as the mediator	0.25 hour	MP
03/25/06	Preparation of letter regarding mediation and conference calls with Attorney Van de veld, Attorney Perez and Attorney Benjamin	0.25 hour	MP

	Conference call with Judge William J. Cahill regarding Mediation	1 hour	MP
03/30/06	Conference call with Judge Cahill regarding (JAMS)	1 hour	MP
	Received, reviewed and executed Confidentiality Agreement	0.50 hour	MP
03/31/06	Mediation documents prepared and sent via DHL to Judge Cahill	2 hours	MP
	DHL Fee		\$ 144.65
	Mediation Costs (Check No. 3435)		\$10,035.00
04/01/06	Conference call with Judge Cahill regarding (JAMS)	1 hour	MP
04/03/06	Meeting at Calvo & Clark firm regarding mediation	1 hour	MP
04/06/06	Attend / preparation Global Settlement Conference (mediation)	11 hours	MP
04/07/06	Attend / preparation Global Settlement Conference (mediation)	11 hours	MP
04/08/06	Attend / preparation Global Settlement Conference (mediation)	14 hours	MP
04/18/06	Received and reviewed Simpao Plaintiffs' Status Report (3pgs-VSCF)	0.50 hour	MP
04/20/06	Preparation of Joint Report to the Court Pursuant to the Order of March 20, 2006 (2pgs)	1 hour	MP
	Received and reviewed The Governor of Guam's Report to the Court Pursuant To the Order of March 20, 2006 (18pgs – C&C)	1 hour	MP
04/21/06	Received and reviewed Joinder in Respondent Governor of Guam's Report To the Court Pursuant to the Order of March 20, 2006 (1pg C&M)	0.25 hour	MP
04/27/06	Received and reviewed Order Re: Status Report from District Court	0.25 hour	MP
05/26/06	Meeting with client re: Third Settlement	1 hour	MP
	Received, reviewed and executed Joint Motion of the Santos and Torres Parties for Preliminary Approval of class Action Settlement Agreement; Memorandum of Points and Authorities in Support Thereof (14pgs)	1 hour	MP
	Preparation of Declaration of Michael F. Phillips Re Petitioner Santos' Signature (2pgs)	0.25 hour	MP
	Received and reviewed Declaration of Daniel M. Benjamin In Support of Joint Motion of the Santos and Torres Parties for Preliminary Approval of Class Action Settlement Agreement; Memorandum of Points and Authorities In Support Thereof [Oral Argument Requested] (73pgs C&C)	0.50 hour	MP
05/31/06	Received and reviewed Amended Declaration of Daniel M. Benjamin In Support Of Joint Motion to the Santos and Torres Parties for	0.25 hours	MP

Preliminary Approval of Class Action Settlement Agreement
(43pgs – C&C)

	Initial Draft of Motion for Attorney's Fees and Cost Pursuant to Section II(a)(i) of the May 26, 2006 Class Action Settlement Agreement	6 hours	MP
	Initial Draft of Joint Motion of the Santos and Torres Parties For Conditional Certification of the EIC Class for Settlement Purposes	4 hours	MP
06/01/06	Continued Draft of Motion for Attorney's Fees and Cost Pursuant to Section II(a)(i) of the May 26, 2006 Class Action Settlement Agreement	2 hours	MP
	Continued Draft of Joint Motion of the Santos and Torres Parties For Conditional Certification of the EIC Class for Settlement Purposes	2 hours	MP
06/02/06	Preparation of Motion of Julie Babauta Santos and Charmaine R. Torres for Leave to file Joint Petition for Declaratory and Injunctive Relief, and/or for Recovery of Earned Income Tax Credits, or in the Alternative For a Writ in The Nature of Mandamus; Memorandum of Points and Authorities In Support Thereof (2pgs)	1 hour	MP
	Received, reviewed, and executed Stipulation of the Santos and Torres Parties Pursuant to Section II(a)(i) of the May 26, 2006 Class Action Settlement Agreement (13pgs)	1 hour	MP
	Finalized Motion for Attorney's Fees and Cost Pursuant to Section II(a)(i) of the May 26, 2006 Class Action Settlement Agreement (18pgs @ 7 sets \$63.00)	1 hour	MP
	Finalized Joint Motion of the Santos and Torres Parties For Conditional Certification of the EIC Class for Settlement Purposes (10pgs)	1 hour	MP
	Received and reviewed Notice of Dismissal of Claims Against Attorney General Douglas B. Moylan in civil Action No. 04-00038 or, in the Alternative, Motion to Dismiss Claims Against Attorney General Douglas B. Moylan in Civil Action No. 04-00038, Pursuant to Section II(a)(ii) to the May 26, 2006 Class Action Settlement Agreement, and Memorandum of Points and Authorities in Support Thereof (4pgs – LAP)	0.25 hour	MP
06/06/06	Preparation of Amended Motion to Attorneys' Fees and Costs Pursuant to Section II(a)(iv) of the May 26, 2006 Class Action Settlement Agreement; Memorandum of Points and Authorities in Support Thereof; Statement Pursuant to Fed.R.Civ.P.23(e)(2) (18pgs @ 7 sets \$63.00)	1 hour	MP
06/08/06	Received and reviewed Order from District Court re: Ninth Circuit Ruling	0.25 hour	MP
06/21/06	Received and reviewed Order from the U.S. Court of Appeals for the Ninth Circuit	0.25 hour	MP
06/22/06	Received and reviewed Amended Order from U.S. Court of Appeals for the Ninth Circuit	0.25 hour	MP

07/19/06	Received and reviewed Order from District Court re: Court taking under Advisement the Joint Motion for Preliminary Approval of Class Action Settlement	0.25 hour	MP
07/20/06	Received and reviewed facsimile transmission from Lujan Aguigui & Perez Regarding recommendations of Magistrate Judge	0.25 hour	MP
08/11/06	Preparation of Amended Motion For Conditional Certification of the EIC Class For Settlement Purposes (Amending Docket No. 329) (9pgs)	6 hours	MP
08/11/06	Preparation of Amended motion For Petitioner Julie Babauta Santos for Appointment of Lead Class Counsel (Amended Docket No. 275) (17pgs @ 7 sets \$59.50)	8 hours	MP
	Preparation of Amended Declaration of Interim Class Counsel Michael F. Phillips in Support of Amended motion For Appointment of Lead Class Counsel (Amending Docket No. 276) (14pgs @ 7 sets \$49.00)	1 hour	MP
	Received, reviewed, and executed Joint Status Report Pursuant to the Court's July 19, 2006 Order (2pgs)	0.25 hour	MP
	Received and reviewed Plaintiff Charmaine R. Torres's Notice of Non-Opposition To Petitioner Santos's Amended Motion for Appointment of Lead Class Counsel	0.25 hour	MP
08/14/06	Received, researched and reviewed Supplemental Filing in Opposition to Preliminary Approval of Class Action Settlement (40pgs-VSCF)	8 hours	MP
	Received and reviewed Declaration of Thomas J. Fisher in Support of Supplemental Filing In Opposition to Preliminary Approval of Class Action Settlement (59pgs-VSCF)	2 hours	MP
08/15/06	Continued research and review of Supplemental Filing in Opposition to Preliminary Approval of Class Action Settlement (40pgs-VSCF)	2 hours	MP
08/25/06	Received, researched and reviewed Simpao Plaintiffs' Opposition to Petitioner Santos' Amended Motion For Appointment of Lead Counsel (24pgs)	8 hours	MP
	Received and reviewed Declaration of Curtis C. Van de veld in Support Of Simpao Plaintiffs' Opposition to Petitioner Santos' Amended Motion For Appointment of Lead Counsel (107pgs)	3 hours	MP
08/26/06	Continued research and review of Simpao Plaintiffs' Opposition to Petitioner Santos' Amended Motion For Appointment of Lead Counsel (24pgs)	6 hours	MP
11/28/06	Received and reviewed Order from District Court re: Chief Judge Tydingco-Gatewood to assume responsibility for case	0.25 hour	MP

11/29/06	Received, reviewed and executed Joint Status Report Pursuant to the Court's November 28, 2006 Order (9pgs)	0.50 hour	MP
	Received and reviewed The Governor of Guam's Joinder in the Joint Status Report Pursuant to the Court's November 28, 2006 Order (2pgs-C&C)	0.25 hour	MP
	Received and reviewed Simpao Plaintiffs' Status Report Pursuant to November 27, 2006 Order of the Court (2pgs-VSCF)	0.25 hour	MP
	Received and reviewed Simpao Plaintiffs' Request for Telephonic Appearance Of Counsel (2pgs-VSCF)	0.25 hour	MP
	Received and reviewed Status Report (1pg C&M)	0.25 hour	MP
	Received and reviewed Status Report of the Office of Attorney General (4pgs-AG's)	0.25 hour	MP
11/30/06	Received and reviewed Order For Telephonic Appearance of Counsel	0.25 hour	MP
12/01/06	Appeared in Court for Status Conference with Chief Judge Tydingco-Gatewood	1 hour	MP
12/07/06	Received and reviewed Order form District Court re: hearing on Motion for Preliminary Approval	0.25 hour	MP
	Research/Draft Supplemental Memorandum of Points and Authorities In Support of the Santos and Torres Parties' Joint Motion For Preliminary Approval Class Action Settlement Agreement Pursuant to the Court's Order Of December 7, 2006	8 hours	MP
12/08/06	Continued Research/Draft Supplemental Memorandum of Points and Authorities In Support of the Santos and Torres Parties' Joint Motion For Preliminary Approval Class Action Settlement Agreement Pursuant to the Court's Order Of December 7, 2006	6 hours	MP
12/09/06	Continued Research/Draft Supplemental Memorandum of Points and Authorities In Support of the Santos and Torres Parties' Joint Motion For Preliminary Approval Class Action Settlement Agreement Pursuant to the Court's Order Of December 7, 2006	4 hours	MP
12/15/06	Received, researched and reviewed Simpao Plaintiffs' Supplemental Brief Submitted Pursuant to The Court's Order of December 7, 2006 (23pgs-VSCF)	4 hours	MP
	Received, researched and reviewed the Governor of Guam's & Government of Guam's Brief Pursuant to the Court's December 7, 2006 Order (11pgs-C&C)	3 hours	MP
12/18/06	Finalization of Supplemental Memorandum of Points and Authorities In Support of the Santos and Torres Parties' Joint Motion For Preliminary	4 hours	MP

Approval Class Action Settlement Agreement Pursuant to the Court's Order Of December 7, 2006 (18pgs @ 7 sets \$63.00)

12/22/06	Preparation of the Santos and Torres Parties' Reply Brief Pursuant to the Court's December 7, 2006 Order (6pgs)	4 hours	MP
	Received and reviewed The Governor of Guam's & Government of Guam's Reply Brief Pursuant to the Court's December 7, 2006 Order (4pgs – C&C)	0.50 hour	MP
	Received, researched and reviewed Simpao Plaintiffs' Reply Brief Submitted Pursuant to The Court's Order of December 7, 2006 (19pgs-VSCF)	3 hours	MP
12/29/06	Received and reviewed Order from District Court re: hearing on Motion for Preliminary Approval of Class Action Settlement Agreement	0.25 hour	MP
12/28/06	Received and reviewed Simpao Plaintiffs' Request to use the Court's Electronic Equipment (2pgs-VSCF)	0.25 hour	MP
01/03/07	Preparation for Preliminary Approval of Class Action Settlement Agreement	6 hours	MP
01/04/07	Appeared in Court for Preliminary Approval Hearing	1.50 hours	MP
01/08/07	Received, reviewed and executed Amendment to the joint Motion of the Santos and Torres Parties for Conditional Certification of the EIC Class for Settlement Purposes (2pgs)	0.25 hour	MP
	Received and reviewed Amendment to the Joint Motion to the Santos and Torres Parties for Preliminary Approval of Class Action Settlement Agreement (2pgs-C&C)	0.25 hour	MP
	Received, reviewed and executed Notice of Submission of Amended Class Action Settlement Agreement, Attaching Amended Agreement and Stipulation To File Amended Joint Petition (59pgs)	1 hour	MP
01/09/07	Received and reviewed Order from District Court re: grant of Joint Motion for Preliminary Approval of Class Action Settlement Agreement (12pgs)	0.50 hour	MP
01/19/07	Received and reviewed Scheduling Order Regarding Class Notice, Settlement And Fairness Hearing	0.25 hour	MP
	Received and reviewed Notice Regarding Dates in [Proposed] Scheduling Order Regarding Class Notice, Settlement, and Fairness Hearing (2pgs-C&C)	0.25 hour	MP
01/24/07	Received and reviewed Scheduling Order Regarding Class Notice, Settlement And Fairness Hearing	0.25 hour	MP

01/25/07	Received and reviewed Notice of Submission of Class Notice (3pgs C&C)	0.25 hour	MP
01/27/07	Received and reviewed Order from District Court re: Notice of Settlement Approved	0.25 hour	MP
02/14/07	Received and reviewed Department of Administration's Submission of Report Pursuant to Settlement Agreement (2pgs – C&M)	0.25 hour	MP
03/08/07	Received, reviewed and Conference with Counsel Re: Ex Parte Request for Approval of Additional Forms to Address "Offset" Issue in Implementing Settlement of Santos and Torres Actions (8pgs–C&C)	0.50 hour	MP
	Received and reviewed L.R. 7(j)(1)(B) Certificate in Support of Ex Parte Request For Approval of Additional Forms to Address "Offset" Issue in Implementing Settlement of Santos and Torres Actions	0.25 hour	MP
03/09/07	Received and reviewed Notice of Joinder of Governor's Request For Approval Of Additional Forms to address "Offset" Issue in Implementing Settlement Of Santos and Torres Actions (1pg – C&M)	0.25 hour	MP
03/13/07	Received and reviewed Order Granting Ex Parte Request For Approval of Additional Forms to Address "Offset" Issue in Implementing Settlement of Santos and Torres Actions(1pg)	0.25 hour	MP
03/15/07	Received and reviewed Defendant Lourdes M. Perez's February 2007 Status Report to the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) of Settlement Agreement (1pg-C&M)	0.25 hour	MP
03/16/07	Preparation of facsimile transmission to Eliza regarding DOA Report	0.25 hour	MP
04/04/07	Received and reviewed Request for Exclusion from Young Kwon In	0.25 hour	MP
04/13/07	Received Defendant Lourdes M. Perez's March 2007 Status Report to the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) of Settlement Agreement (1pg-C&M)	0.25 hour	MP
04/19/07	Received and reviewed correspondence from District Court Chief Deputy Clerk, Rosita P. San Nicolas	0.25 hour	MP
05/04/07	Received and reviewed letter from Linda Cruz re: exclusion from Class	0.25 hour	MP
	Received and reviewed letter from Elizabeth A. Nunez regarding EITC	0.25 hour	MP
05/07/07	Received and reviewed letter from Gerardo Viting re exclusion from Class	0.25 hour	MP
05/08/07	Received and reviewed Notice to District Court regarding Opt-Out from Christina Naputi	0.25 hour	MP
	Received and reviewed correspondence from District Court regarding Ms. Nunez	0.25 hour	MP

05/09/07	Preparation of Stipulation re EITC Applications (1pg)	0.25 hour	MP
05/10/07	Received and reviewed Defendant Lourdes M. Perez's April 2007 Status Report to the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) of Settlement Agreement (1pg-C&M)	0.25 hour	MP
05/16/07	Received and reviewed Order RE: EITC Application from District Court	0.25 hour	MP
05/17/07	Telephone call to Ms. Nunez regarding check and Preparation of letter to Ms. Nunez and certified mail with check to Ms. Nunez costs: \$5.21	0.50 hour	MP
06/06/07	Initial Research/Draft of Joint Motion of the Petitioners in Santos and Torres for Final Certification of the EIC Class for Settlement Purposes	4 hours	MP
06/07/07	Continue Research/Draft of Joint Motion of the Petitioners in Santos and Torres for Final Certification of the EIC Class for Settlement Purposes	4 hours	MP
06/08/07	Received and reviewed Plaintiffs' Application for Attorneys' Fees and Reimbursement of Costs (26pgs-SCF)	0.50 hour	MP
	Received and reviewed Declaration of James L. Canto In Support of Simpao Plaintiffs' Application for Attorneys' Fees and Costs (10pgs-SCF)	0.50 hour	MP
	Finalize Joint Motion of the Petitioners in Santos and Torres for Final Certification of the EIC Class for Settlement Purposes; Memorandum Of Points and Authorities in Support Thereof (13pgs @ 7 sets \$45.50)	3 hours	MP
06/11/07	Received and reviewed Declaration of Kim D. Stephens in Support of Simpao Plaintiffs' Application For Attorneys Fees and Costs (9pgs-VSCF)	0.50 hour	MP
06/12/07	Received and reviewed Defendant Lourdes M. Perez' May 2007 Status Report To the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) of Settlement Agreement (1pg-C&M)	0.25 hour	MP
	Received and reviewed Joinder in Petitioners and Respondents in Santos And Torres Motion For Final Approval of Class Action Settlement Agreement(1pg-C&C)	0.25 hour	MP
06/21/07	Received and reviewed Declaration of John P. Camacho in Support of Motion For Final Approval of Class Action Settlement Agreement (38pgs-C&C)	0.50 hour	MP
06/22/07	Received, researched and reviewed Objection of Janice Cruz and Mary Grace Simpao to Final Approval of Class Action Settlement Agreement and Memorandum of Points and Authorities (42pgs-SCF)	6 hours	MP
	Received and reviewed Opposition of Janice Cruz and Mary Grace Simpao to Joint Motion For Final Certification of EIC Class For Settlement Purposes(20pgs-SCF)	0.50 hour	MP

	Received and reviewed Declaration of Thomas J. Fisher in Support of Objection Of Simpao and Cruz to Petitioner Santos' Joint Motion for Final Approval of Class Action Settlement Agreement (221pgs–SCF)	1.50 hours	MP
	Received and reviewed Declaration of Thomas J. Fisher in Support Simpao Plaintiffs' Opposition to Petitioner Santos' Joint Motion For Final Certification Of the EIC Class for Settlement Purposes (322pgs)	2.50 hours	MP
	Preparation of Opposition to Simpao Plaintiffs' Fees and Reimbursement of Costs (21pgs)	1 hour	MP
	Preparation of Certificate of Service (1pg)	0.25 hour	MP
	Received and reviewed the Governor and Government of Guam's Position Regarding Applications for Attorneys' Fees (14pgs-C&C)	0.50 hour	MP
	Received and reviewed Certificate of Service (2pgs – C&C)	0.25 hour	MP
06/23/07	Continued research and review of Objection of Janice Cruz and Mary Grace Simpao to Final Approval of Class Action Settlement Agreement and Memorandum of Points and Authorities (42pgs–SCF)	6 hours	MP
06/24/07	Continued research and review of Objection of Janice Cruz and Mary Grace Simpao to Final Approval of Class Action Settlement Agreement and Memorandum of Points and Authorities (42pgs – SCF)	4 hours	MP
06/25/07	Received and reviewed Joinder in the Governor and Government of Guam's Position Regarding Applications for Attorney's Fees (1pg–C&M)	0.25 hour	MP
06/26/07	Received and reviewed Order from District Court RE; Fairness Hearing (1pg)	0.25 hours	MP
06/29/07	Received and reviewed Simpao Plaintiffs' Reply in Support of Application For Attorneys' Fees and Reimbursement of Costs (11 pgs – SCF)	2 hours 6 hours	MP LT
	Received, reviewed and executed Stipulation for Extension of Deadline for Replies to Attorney's Fees Motion (1pg)	0.25 hour	MP
07/03/07	Received and reviewed Declaration of Jonathan D. Selbin in Support of the Simpao Plaintiffs' Application for Attorneys' Fees and Reimbursement of Costs (3pg-SCF)	0.25 hour	MP
	Received and reviewed Declaration of Nancy A. Pacharzina In support Of Application for Attorneys' Fees and Reimbursement of Costs (2pgs-SCF)	0.25 hour	MP
07/11/07	Received and reviewed Defendant Lourdes M. Perez's June 2007 Status Report To the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) Of Settlement Agreement (1pg – C&M)	0.25 hour	MP

07/24/07	Teleconference with Lujan, Aguigui & Perez firm re: Objector's filings	0.50 hours	MP
	Initial Draft and Research of Reply in Support of Joint Motion of the Petitioners Santos And Torres for Final Certification of the EIC Class for Settlement Purpose	5 hours	LT
07/25/07	Continue Draft and Research for Reply in Support of Joint Motion of the Petitioners Santos And Torres for Final Certification of the EIC Class for Settlement Purpose	3 hours	MP
	Initial Draft and Research of Reply in Support of Joint Motion of Petitioners and Respondents In Santos and Torres For Final Approval of Class Action Settlement Agreement	4 hours	LT
07/26/07	Received and reviewed The Governor and Government of Guam's Motion For Leave to File Reply in Support of Motion For Final Approval of Settlement And Response to Simpao Plaintiffs' Objections in Excess of Twenty Pages (1pg-C&C)	0.25 hour	MP
	Received and reviewed The Governor's and Government of Guam's Reply In Support of Motion For Final Approval of Settlement and Response to Simpao Plaintiffs' Objections (30pgs – C&C)	1 hour	MP
	Received and reviewed Declaration of Lourdes M. Perez in Support of the Governor's and Government of Guam's Reply in Support of Motion For Final Approval of Settlement and Response to Simpao Plaintiffs' Objections (1pg-C&C)	0.25 hour	MP
	Received and reviewed Declaration of John P. Camacho in Support of the Governor's and Government of Guam's Reply in Support of Motion For Final Approval of Settlement and Response to Simpao Plaintiffs' Objections (1pg-C&C)	0.25 hour	MP
	Finalization of Reply in Support of Joint Motion of the Petitioners Santos And Torres for Final Certification of the EIC Class for Settlement Purpose (11pgs @ 7 sets \$38.50)	1 hour	MP
	Received and reviewed Joinder in the Governor's and Government of Guam's Reply in Support of Motion for Final Approval of Settlement and Response to Simpao Plaintiff's Objection (1pg – C&M)	0.25 hour	MP
	Continue Draft and Research of Reply in Support of Joint Motion of Petitioners and Respondents In Santos and Torres For Final Approval of Class Action Settlement Agreement	4 hours	LT
	Finalization of Reply in Support of Joint Motion of Petitioners and Respondents In Santos and Torres For Final Approval of Class Action Settlement Agreement (11pgs @ 7 sets \$38.50)	2 hours	LT
07/27/07	Received and reviewed Order Granting Governor and Government of Guam's Motion For Leave to File Reply in Support of Motion For Final	0.25	MP

Approval of Settlement and Response to Simpao Plaintiffs' Objections in Excess of Twenty Pages (1pg)

08/13/07	Received and reviewed Defendant Lourdes M. Perez's July 2007 Status Report To the Court and Plaintiffs as Required Pursuant to Section (V) (b)(ii) of Settlement Agreement (2pg – C&M)	0.25 hour	MP
08/23/07	Received and reviewed Motion For Leave to File a Response to the Government And Torres-Santos' Replies to an Opposition to Final Approval of a Settlement In Excess of Ten Pages (3pgs SCF)	0.25 hour	MP
	Received, researched and reviewed Response to the Government and Counsel for Santos And Torres's Replies to Simpao Objections to the Settlement (22pgs-SCF)	2 hours	MP
	Received and reviewed Response of Janice Cruz and Mary Grace Simpao to a Reply to an Opposition to a Joint Motion For Final Certification of EIC Class For Settlement Purposes (5pgs – SCF)	0.25 hour	MP
	Received and reviewed Declaration of Thomas J. Fisher in Support of a Response to a Reply to Objections of Simpao and Cruz to Government And Counsel for Petitioner Santos' Joint Motion For Final Approval of a Class Action Settlement Agreement (20pgs – SCF)	0.50 hour	MP
08/30/07	Received and reviewed Motion To Order Compliance with Court's Order of 25June 2007 (3pgs – SCF)	0.25 hour	MP
	Received and reviewed Declaration of Thomas J. Fisher in Support of Objector's Motion to Enforce the Court's Order of 25 June 2007 (3pgs – SCF)	0.25 hour	MP
08/31/07	Received and reviewed Response of Governor of Guam to Objector Mary Grace Simpao and Janice Cruz's Motion to Order Compliance with Court's Order of 25 June 2007 (1pg – C&C)	0.25 hour	MP
09/04/07	Received and reviewed Order from District Court (1pg)	0.25 hour	MP
09/05/07	Received and reviewed Joinder in the Response of Governor of Guam To Objector Mary Grace Simpao and Janice Cruz's Motion to Order Compliance With Court's Order of 25 June 2007 (2pgs – C&M)	0.25 hour	MP
	Received and reviewed The Governor's and Government of Guam's Sur-Reply Pursuant to the Court's Order of August 31, 2007 in Support of the Joint Motion For Final Approval (16pgs – C&C)	1 hour	MP
	Received and reviewed Joinder in the Governor's and Government of Guam's Sur-Reply Pursuant to the Court's Order of August 31, 2007 in Support of Motion For Final Approval of Settlement and Response to Simpao Plaintiff's Objections (1pg – C&M)	0.25 hour	MP
	Received and reviewed Order To Show Cause from District Court (1pg)	0.25 hour	MP

	Received and reviewed Response to September 5, 2007 Order to Show Cause (6pgs – C&C)	0.50 hour	MP
09/07/07	Received and reviewed Order from District Court	0.25 hour	MP
	Received and reviewed Joinder in the Governor and Government of Guam's Response to September 5, 2007 Order to Show Cause (2pgs C&M)	0.25 hour	MP
09/12/07	Received and reviewed Defendant Lourdes M. Perez's August 2007 Status Repot to the Court and Plaintiffs as Required Pursuant to Section (V)(b)(ii) Of Settlement Agreement (2pgs-C&M)	0.25 hour	MP
09/13/07	Received and reviewed Order from District Court (1pg)	0.25 hour	MP
09/17/07	Teleconference with Attorney Perez and Attorney Aguigui regarding Fairness Hearing	0.50 hour	MP
	Preparation for Oral Arguments for Fairness Hearing	8 hours	MP
09/18/07	Received and reviewed Simpao Objector's Request to Use the Court's Electronic Equipment (1pg-SCF)	0.25 hour	MP
	Received Order Allowing Simpao Objector's Request to Use the Court's Electronic Equipment (1pg-SCF)	0.25 hour	MP
	Preparation for Oral Arguments for Fairness Hearing	8 hours 4 hours 4 hours	MP LT DHI
09/19/07	Preparation for Oral Arguments for Fairness Hearing	8 hours 4 hours 4 hours	MP LT DHI
09/20/07	Received and reviewed Declaration (2pg C&M)	0.25 hour	MP
	Appeared in Court for Hearing for Fairness Hearing	7.50 hours 7.50 hours 7.50 hours	MP LT DHI
09/21/07	Received and reviewed Notice and Submission of Supplemental Authority In Regard to 26 USC §6103 (1pg – SCF)	0.25 hour	MP
	Received and reviewed Amended Declaration (1pg – C&M)	0.25 hour	MP
	Preparation for and Appeared in Court for Hearing for Fairness Hearing	12 hours 12 hours 12 hours	MP LT DHI
09/22/07	Conference with Vandeveld Shimizu Canto & Fisher firm regarding	2 hours	MP

Possible Settlement

09/24/07	Received and reviewed Declaration (1pg – C&M)	0.25 hour	MP
10/04/07	Received and reviewed Motion to Submit Supplemental Authority (4pgs-SCF)	0.25 hour	MP
10/11/07	Received and reviewed Defendant Lourdes M. Perez's September 2007 Status Report to the Court and Plaintiffs As Required Pursuant to Section (V)(b)(ii) of Settlement Agreement (1pg – C&M)	0.25 hour	MP
	Initial Research Re Applicability of 26 USC §7430	4 hours 4 hours	LT DHI
10/12/07	Received and reviewed Simpao Plaintiffs' Brief Re Applicability of 26 USC §7430 (6pgs – SCF)	0.50 hour	MP
	Received and reviewed Declaration (1pg – SCF)	0.25 hour	MP
	Received and reviewed Declaration of Peter C. Perez Regarding Billing Statements Pursuant to the Court's Order (53pgs – LAP)	0.50 hour	MP
	Received and reviewed Request for Instructions Regarding Submission Of Unredacted Attorney Billing Statements Pursuant to the Court's Order of September 13, 2007 (2pgs)	0.25 hour	MP
	Finalization of Joinder and Memorandum Re 26 USC §7430 (2pgs)	0.50 hour	LT
	Preparation of Declaration of Michael F. Phillips re Attorney Fees (15pgs)	1.50 hours	MP
	Received and reviewed Brief of the Governor, Government, and Directors of DOA and DRT Regarding the Applicability of 26 USC §7430(14pgs – C&C)	0.50 hour	MP
	Received and reviewed Declaration of James L. Canto in Support of Simpao Plaintiffs' Second Application For Attorneys' Fees and Costs (97pgs-SCF)	1 hour	MP
10/15/07	Received and reviewed Simpao Plaintiffs' Motion to Place Exhibits Under Seal (2pgs-SCF)	0.25 hour	MP
10/15/07	Received and reviewed Declaration (1pg – SCF)	0.25 hour	MP
10/15/07	Received and reviewed Declaration (1pg – SCF)	0.25 hour	MP
10/16/07	Received and reviewed Order from District Court (1pg)	0.25 hour	MP
10/16/07	Received and reviewed Order from District Court (2pgs)	0.25 hour	MP
10/17/07	Received and reviewed Brief of the Governor, Government, Directors of DOA and DRT Regarding Filing of Attorney Bills in Camera (and	0.50 hour	MP

Opposition to Motion to Seal) (6pgs – C&C)

	Received and review Plaintiffs Simpao and Cruz' Brief in Response to Court's October 15 th Order In Re Detailed Billing Records (8pgs – SCF)	0.50 hour	MP
	Received and reviewed Plaintiff Charmaine R. Torres' Response to Court's Order of October 15, 2007, Re Submission of Billing Records in Support of Motion For Award of Attorney's Fees (3pgs – LAP)	0.25 hour	MP
10/19/07	Received and reviewed Declaration (1pg- C&M)	0.25 hour	MP
	Received, reviewed and executed Notice of Submission of Proposed Findings of Fact And Conclusions of Law	0.50 hour	MP
	Received and reviewed Objectors Simpao and Cruz' Proposed Findings of Fact And Conclusions of Law (34pgs – SCF)	1 hour	LT
	Received and reviewed Order From District Court (2pgs)	0.25 hour	MP
10/22/07	Received and reviewed Brief of the Governor, Government, and Directors of DOA and DRT Regarding 26 C.F.R. §301.6212-2 (7pgs C&C)	0.50 hour	MP
	Received and reviewed Declaration of Join P. Camacho in Support of Brief of the Governor, Government, and Directors of DOA and DRT Regarding 26 C.F.F. §301.6212-2 (2pgs – C&C)	0.25 hour	MP
	Received and reviewed Objectors Simpao and Cruz' Request to be Heard in Re Motion To Submit Supplemental Authority (5pgs – SCF)	0.50 hour	MP
10/23/07	Received and reviewed Objectors Simpao and Cruz' supplement to a Request To be Heard in Re Motion To Submit Supplemental Authority (6pgs-SCF)	0.25 hour	MP
	Received and reviewed Objectors Simpao and Cruz' Request to Amend Submitted Findings and Fact and Conclusions of Law (2pgs–SCF)	0.25 hour	MP
10/24/07	Received and reviewed Declaration of Peter C. Perez regarding Billing Statements Pursuant to the Court's Order (LAP)	0.25 hour	MP

Sub-Total:

Michael F. Phillips	1,437.75 @ \$250.00 per hour	\$359,437.50	
Ricardo D. Bordallo	935.50 @ \$150.00 per hour	\$140,325.00	
Leslie A. Travis	54 @ \$150.00 per hour	\$ 8,100.00	
Darleen H. Invencion	31.50 @ \$150.00 per hour	\$ 4,725.00	\$512,587.50
Total Costs (Photo coping / filing fee/ mediation / service):		<u>\$ 12,041.65</u>	<u>\$524,629.15</u>